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HB 25 Governmental Internet Information Privacy Act

Utah Code §§63D-2-101, 63D-2-102, 63D-2-103, 63D-2-104 **Effective Date May 3, 2004**

A government entity may not collect personally identifiable information on its website unless it contains a privacy policy statement that discloses:

- the identity of the website operator (telephone number or email);
- how the information is used and the entity's practice in relation to disclosure of the personally identifiable information;
- how a user may access or correct his or her personally identifiable information; and
- a general description of the security measures in place to protect such information from unintended disclosure.

HB 240 Revenue and Taxation – Offenses and Penalties

Utah Code §59-1-401, 76-8-1101 **Effective Date May 3, 2004**

Establishes a civil and criminal penalty for persons who prepare or present tax returns that the person knows will understate the tax liability; the civil penalty is set at \$500 for each document; the criminal penalty is a second degree felony with a fine not less than \$1500 and not more than \$25,000; provides that the Tax Commission may seek a court order to enjoin a person from engaging in conduct that is subject to the penalties.

HB 242 Funds Consolidation Act – Deposit Amendments

Utah Code §51-4-1 **Effective Date May 3, 2004**

If practicable, state monies are required to be deposited daily, but no later than once every three banking days. This bill authorizes an agency to obtain a variance from that requirement from the state treasurer. The state treasurer may make policies governing the reporting and remitting to him of these funds.

HB 256 Expansion of Economic Development Webpage

Utah Code §46-4-503 **Effective Date May 3, 2004**

This bill requires the Tax Commission and other state agencies that offer direct assistance to the business community to participate in a one-stop state website.

The agencies will establish, maintain, and enhancement an integrated Utah business web portal known as Business.utah.gov

SB 42 Utah Exemption Code Amendments

Utah Code §§63D-2-101, 63D-2-102, 63D-2-103, 63D-2-104 **Effective Date May 3, 2004**

This bill:

1. Clarifies that a mobile home may be considered a primary residence under the homestead exemption; and states
2. that funds rolled over from an exempt retirement fund into another exempt retirement fund are exempt from bankruptcy proceedings

SB 152 Division of Community Development Name Change

Utah Code §§9-1-810, 9-3-403, 9-4-102, 9-4-201, 9-4-1002, 9-4-1403, 9-10-101, 9-11-102, 9-14-101, 9-15-101, 35A-3-103, 35A-3-309, 59-12-902, 63-38d-502 **Effective Date May 3, 2004**

Changes the name of the Division of Community Development to the Division of Housing and Community Development.

This is the organization that establishes the rules to certify that emergency food agencies may claim a refund from the Tax Commission under Utah Code Sections 59-12-901 through 59-12-902.

SB 199 Outsourcing State Jobs

Utah Code §§9-2-404, 9-2-416 **Effective Date July 1, 2004**

Provides for a smart site program. The program is dedicated to the development of technology-based industry in rural Utah in which services that might otherwise be performed by state agencies are outsourced to a smart site enterprise.

This bill provides that the Tax Commission and other qualified state agencies are eligible for up to 10% of the cost for all technology-based contracts that are awarded to a smart site enterprise under this program.

SB 240 Motion Picture Task Force

Utah Code §46-4-503 **Effective Date May 3, 2004**

Provides for the creation of a task force to recommend financial incentives that the state should adopt to expand the existing motion picture and television industry in Utah.

The bill states that the task force shall consider "Tax Commission audit experience" in conducting the review for recommendations. Final report to be submitted to the Revenue and Taxation Committee on 11/30/04.

SB 250 Class Actions Relating to Taxes or Fees Administered by the State Tax Commission

Utah Code §59-1-304 **Effective Date March 16, 2004**

A class action that relates to a tax or fee may not be maintained in any court if the claim arises as a result of:

- a person collecting a tax or fee from a party that is not required by law to pay the tax or fee;
- or
- changes to the manner in which a tax or fee is required to be collected or paid as the result of:

1.

- a Tax Commission administrative rule;
- a private letter ruling issued by the Tax Commission; or
- a decision issued by the Tax Commission or a court.

A person may be included in a class action relating to a tax or fee only if the person:

- exhausts all administrative remedies with the Tax Commission; and
- requests in writing to be included as a member of the class.

HCR 6 Resolution Opposing Internet Access Taxes

Effective Date May 3, 2004

This resolution prohibits taxing access to the Internet.